



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of San Benito
Hollister, California

Date: May 29, 2003
Filing Ref: SBE04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2003-04 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2001-02 fiscal year and as estimated costs for the 2003-04 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|-------------------------|
| 1. Employee Fringe Benefits | 4. Data Processing |
| 2. Administrative Officer | 5. Building Maintenance |
| 3. Auditing | 6. County Counsel |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

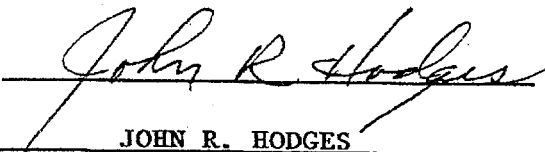
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN BENITO

BY

JOHN R. HODGES

Name

AUDITOR

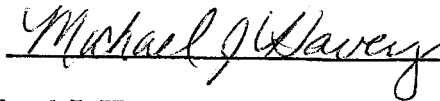
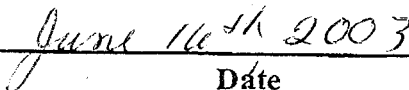
Title

JUNE 12, 2003

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey, Chief
Bureau of Payments

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	1001100 BD OF SU	1001102 CLRK OF	1001114 ASSESSOR	1001116 TAX COLL	1001140 ELECTION	1001185 NON-DEPT	4901200 COURTS	1001229 JULY 4TH	1001203 GRND JUR	1001206 D.A.
BUILD USE ALLOW	\$2,012		\$11,789	\$736	\$1,487		\$14,486			\$10,269
1001190 RSK/INSU	31,376	1,166	8,802	1,985	1,299	2,823	9,909			23,059
1001000 AUDIT	329	97	791	166	303	462			10	759
1001105 ADMIN OF	2,272	670	5,464	1,149	2,095	3,192			66	5,240
1001130 HR	14,895	680	4,754	1,183	503		10,841			3,396
1001110 AUDITING	5,980	1,623	17,140	3,551	6,212	4,922	19,436	43	230	13,987
1001112 TREASURE	389	235	876	623	523		1,050	6	51	895
1001115 DATA PRO			68,309	28,157			24,135			
1001160 B&G MTN	9,396		60,152	3,757	7,589		73,911			30,357
1001109 COUNSEL	17,986	541	3,826	2,367	1,224				1,132	
Total Allocated	\$84,635	\$5,012	\$181,903	\$43,674	\$21,235	\$11,399	\$153,768	\$49	\$1,489	\$87,962
Roll Forward	(8,831)	(2,143)	63,263	19,564	4,524		51,558	(225)	(2,214)	(5,947)
Proposed costs	\$75,804	\$2,869	\$245,166	\$63,238	\$25,759	\$11,399	\$205,326	\$ (176)	\$ (725)	\$82,015

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	1001207 PD CNTRC	1001210/215 SHER	1001211 MARSHAL	1001212 COMM 911	2224216 CHLD SUP	1001220 CORR DIV	1001224 PROBAT'N	1001226 JUV HALL	1001250 AG COMM	1001254 VET
BUILD USE ALLOW							\$10,269			
1001190 RSK/INSU	337	266,885	12,291	8,627	14,282	18,692	11,811	7,475	5,117	
1001000 AUDIT	619	2,705	144	860	1,479	2,251	1,053	773	609	
1001105 ADMIN OF	4,275	18,683	992	5,937	10,218	15,543	7,276	5,339	4,209	
1001130 HR		11,193	1,006	4,754	9,835	10,515	7,119	4,402	2,541	
1001110 AUDITING	6,478	94,956	2,437	13,858	36,234	38,219	21,712	13,773	9,838	
1001112 TREASURE	1,252	2,281	60	617	725	2,525	1,691	1,123	734	9
1001115 DATA PRO										
1001160 B&G MTN		9,252	1,738	8,433		16,150	24,430		14,867	
1001109 COUNSEL		12,701	683	1,112	191		2,551		1,500	
Total Allocated	\$12,961	\$418,656	\$19,351	\$44,198	\$72,964	\$103,895	\$87,912	\$32,885	\$39,415	\$9
Roll Forward	2,243	183,234	10,648	3,724	(3,144)	7,658	7,737	(2,077)	4,434	(143)
Proposed costs	\$15,204	\$601,890	\$29,999	\$47,922	\$69,820	\$111,553	\$95,649	\$30,808	\$43,849	\$(134)

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	1001255	1001256	1001259	1001260	1001261	1001262	1001263	1001265	1001266	1001269
Departments	AIR POLL	SURVEYOR	CLERK	RECORDER	CORONER	PUB ADMN	OES	PLAN/BLD	ANIMAL C	LAFCO
BUILD USE ALLOW			\$3,652	\$6,783						
1001190 RSK/INSU			1,347	1,640			1,901	10,767		
1001000 AUDIT	4	181	89	236	74	3	194	809	156	17
1001105 ADMIN OF	27	1,248	617	1,628	513	20	1,340	5,588	1,077	118
1001130 HR			1,006	855			1,006	5,081		
1001110 AUDITING	40	1,998	1,784	3,216	1,013	310	3,095	13,010	1,631	200
1001112 TREASURE	1	251	220	447	116	62	213	1,268	13	33
1001115 DATA PRO			20,113	8,043						
1001160 B&G MTN			18,631	28,444	729		5,646	17,508		
1001109 COUNSEL			1,306	72		643	449	76,782		8,523
Total Allocated	\$72	\$3,678	\$48,765	\$51,364	\$2,445	\$1,038	\$13,844	\$130,813	\$2,877	\$8,891
Roll Forward	1	1,097	19,985	12,384	(99,695)	(63,780)	4,346	(36,130)	49	8,796
Proposed costs	\$73	\$4,775	\$68,750	\$63,748	\$(97,250)	\$(62,742)	\$18,190	\$94,683	\$2,926	\$17,687
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	2101300	2101303	2101305	2102510-670	2104101	2214XXX	2221406	2225409-413	1001415	1001490
Departments	PW ADMN	ROAD MTN	COG	CAP	RD OVRLY	PUB HLTH	MENTAL	SUBS	SEWAGE D	CMSPP PAR
BUILD USE ALLOW										
1001190 RSK/INSU	33,454	11,857	2,870			22,168	27,195	5,850		
1001000 AUDIT	844	1,488	248	608	529	2,238	2,097	595		
1001105 ADMIN OF	5,831	10,277	1,714	4,196	3,651	15,459	14,480	(390)		
1001130 HR	3,647	7,294	1,534			12,451	8,276	3,396		
1001110 AUDITING	12,252	22,122	3,825	6,466	5,553	48,015	31,998	11,410		
1001112 TREASURE	669	469	131	154	14	3,400	633	544		9
1001115 DATA PRO										
1001160 B&G MTN					(439)					
1001109 COUNSEL	21,816		2,223			2,945	6,907	1,350		
Total Allocated	\$78,513	\$53,507	\$12,545	\$11,424	\$9,308	\$106,676	\$91,586	\$22,755		\$9
Roll Forward	(36,316)				8,966	3,829	9,796	2,484	(101)	(24)
Proposed costs	\$42,197	\$53,507	\$12,545	\$11,424	\$18,274	\$110,505	\$101,382	\$25,239	\$(101)	\$(15)

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	3000121	3010101	2603101	2520101	2515101	2216101	2550101	2510101	4105101	ALL
Departments	CAP PRJ/	INT WAST	FISH & G	CAREER C	UNET NAR	EMS	MIGRANT	VW ASST	CHLD/FAM	OTHER
BUILD USE ALLOW										
1001190 RSK/INSU		908			1,268	297	1,716	1,272		22,679
1001000 AUDIT		349			161	344	294	112		
1001105 ADMIN OF		2,410			1,110	2,378	2,030	771		
1001130 HR		428			855		1,006	677		
1001110 AUDITING		4,772	64		3,122	3,991	8,015	1,888	957	10,353
1001112 TREASURE	10	201	13		144	72	330	108	134	339
1001115 DATA PRO										
1001160 B&G MTN						3,283				51,730
1001109 COUNSEL		7,285				144				17,151

Total Allocated	\$10	\$16,353	\$77		\$6,660	\$10,509	\$13,391	\$4,828	\$1,091	\$102,252
Roll Forward		(6,330)	42	(19)	(1,206)	2,158	16,249	(1,065)		(16,406)

Proposed costs	\$10	\$10,023	\$119	\$(19)	\$5,454	\$12,667	\$29,640	\$3,763	\$1,091	\$85,846
=====										

NGCS II
05/01/2003

COUNTY OF SAN BENITO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 7
Schedule A.007
FY 2001/ 2002
(continued)

Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW	\$61,483			\$61,483
1001190 RSK/INSU	624,409		461	624,870
1001000 AUDIT	31,333			31,333
1001105 ADMIN OF	211,902	4,500	58,172	274,574
1001130 HR	172,609			172,609
1001110 AUDITING	651,334	58,503	66,840	776,677
1001112 TREASURE	32,640		96,232	128,872
1001115 DATA PRO	148,757	10,983		159,740
1001160 B&G MTN	468,119	102,210		570,329
1001109 COUNSEL	253,850	153,936		407,786
	-----	-----	-----	-----
Total Allocated	\$2,656,436	\$330,132	\$221,705	\$3,208,273
Roll Forward	172,927			172,927
	-----	-----	-----	-----
Proposed costs	\$2,829,363	\$330,132	\$221,705	\$3,381,200
	=====	=====	=====	=====

